



Tax Year 2013 Railroad Car Company Annual Reporting Form

MONTANA

RCC-1

Rev. 11-12

For Year Ending December 31, 2012

PO Box 7149
Helena, MT 59604-7149

Company Information

Full Name of Company

Company Description

FEIN/SSN:

NAICS Code:

Principal Office Address

Street

Street 2

Unit Type

Unit

City

State

Zip Code

Country

Contact Information

Contact Person or Agent for this Report to whom all correspondence will be sent.

Name

Company or Agency

Mailing Address

Street

Street 2

Unit Type

Unit

City

State

Zip Code

Country

Phone

Fax

E-mail Address

Declaration

I, the undersigned, declare under penalties of false swearing that I have examined this reporting form, that I am authorized to sign the form on behalf of the company, and that the information contained herein is, to the best of my knowledge and belief, true, correct, and complete.

Department of Revenue Use Only	
Date Received	
Postmarked Date	
Remarks	

Signature

Date

Name (please print)

Title

Montana Private Railroad Car Annual Reporting Form

Instructions

Under Montana law (15-23-212, MCA), all railroad car companies owning, leasing or using railroad cars and/or locomotives that operate over railroad tracks in Montana are subject to central assessment and are required to complete and file an annual report with the Montana Department of Revenue.

The annual report must be filed with the Business Tax and Valuation Bureau of the Montana Department of Revenue, postmarked on or before April 15 of each year. If the filing date falls on the weekend or holiday, the report is due the following business day.

Effective the 2013 Tax Year: The department upgraded its computer systems and related software for railroad car reporting. As a result, the format and method of reporting company railroad car information to the department also changed. Therefore, Railroad Car Annual Reports must be filed using the most current reporting form. Versions of the Railroad Car Annual Reporting Forms prior to 2013 will not be accepted. Reports submitted using older versions of the RCC-1, RCC-2 and RCC-3 will be returned, and will not be accepted as timely. Reports filed untimely will be subject to late filing penalties and interest.

Reporting options

Standard Mail:

Montana Department of Revenue
BITD-BTV: Railcar
PO BOX 7149
Helena, MT 59604-7149

Electronic Filing:

Electronic filing is highly encouraged, and the Montana Railroad Car Annual Reporting forms are available upon request in electronic format with templates for Fleet data and Allocation data available in Microsoft Excel 2010 (.xlsx) format. E-mail Steve Creigh at stcreigh@mt.gov to have these forms emailed to you.

The forms are also available in non-fillable PDF Format through the official Montana website. You may either use this link to the forms page:

<http://revenue.mt.gov/formsandresources/downloadable-forms/centrally-assessed.mcp>

...or you may navigate from the Department of Revenue website. Go to www.revenue.mt.gov. In the section labeled 'For Business,' click on the link for Centrally Assessed and Industrial Property...then click on the link for Centrally Assessed and Industrial forms.

While it is acceptable to email the PDF versions of the form, the department encourages companies wishing to file electronically to request and use the Excel forms, and use the PDF versions for traditional (mailed) reports only. Mailed reports will require a signature and date in the signature block of the RCC-1 (Cover Page). Electronically filed reports are considered valid without a signature in the signature block; a PDF of a signed cover page is no longer necessary.

Completed reports may be emailed to Steve Creigh at stcreigh@mt.gov.

Reports filed electronically must be received by April 15.

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Extensions

Extensions may be granted for good cause only. All extension requests must be filed prior to the reporting deadline.

Reductions for inactivity / idle cars / 'non-operating assets'

Requests for reductions in assessed value for inactivity, idle cars, and/or 'non-operating assets' will be declined. The equations used by Montana to assess railroad car companies are dictated by Administrative Rules, and were developed using a negotiated rule-making process with the railroad car industry. The rules and equations do not contain an idle car provision.

Montana's appraisal of railroad cars is based upon unitary valuation. In the case of railroad cars, the "Unit" is the company's railroad car fleet. Taxes are apportioned based upon the total number of actual miles traveled by the fleet in Montana, a methodology which directly reflects the activity or inactivity of the fleet.

Completion

All schedules (RCC-1, RCC-2, and RCC-3) must be completed. Additional pages may be attached if more space is needed, provided the additions retain the required fields and format. The annual report is not intended to in any way limit the information a company may wish to submit; rather it provides the minimum information needed by the department.

Reporting as Agent

When reporting as agent for multiple companies, each represented company must be reported individually as a stand-alone report. The company for whom the report is being made will be reported in the Company Information section of the RCC-1. The reporting agent and/or agency will be identified in the Contact Information section.

NOTICE

If any person fails to file a report within the time established in 15-23-103 MCA, or by such a later date as the Department may approve, the Department shall estimate the value of the property to have been reported on the basis of the best available information as prescribed in 15-1-303 MCA. Further, Department shall assess and collect a late-filing penalty of \$50 or the amount of the tax, whichever is less, and for each month or part of a month a report is delinquent, the Department shall also assess a penalty of 12% annually on the unpaid tax, per 15-1-216 MCA.